



SPECIAL REPORTING PERIODS FOR SALES AND USE TAX

The Board of Equalization (Board) generally requires businesses to file their sales and use tax returns for regular calendar periods. However, if your business has established accounting periods that do not correspond to regular calendar periods, the Board may be able to customize your tax reporting periods to suit your accounting practices.

For example, you may now file your tax returns on a quarterly basis. The Board's quarterly return for the first quarter of the calendar year includes the period from January 1 through March 31. If, however, your first quarter accounting period runs from January 7 through April 4, you may request that you be allowed to report transactions for that specific period.

How do I request Board approval of special reporting periods?

If you would like to file sales and use tax returns and pay tax based on special reporting periods, please complete the enclosed BOE-715, *Request for Special Reporting Periods*, or provide a schedule with your account number indicating the exact periods you want to report on each return for the next two years. The reporting periods requested must be based on the same reporting basis the Board has already established for your account. For example, if you now file sales and use tax returns on a quarterly basis, your request must also list four quarterly periods. Each period can differ from the conventional calendar quarter.

Please note: If you are required to make monthly prepayments, the schedule must include the dates of the monthly prepayment periods within each quarterly period.

What if I file on a quarterly prepayment or monthly basis and my records include thirteen, rather than twelve, accounting periods?

The Board can accommodate sellers filing on a monthly or quarterly prepayment basis who maintain records for a thirteen-period year. If you keep your records in this manner, please be sure to indicate the thirteenth period on your request.

May I request permanent approval of my special reporting periods?

Yes, if your accounting periods will stay the same year after year. If the Board establishes a permanent special filing schedule for your business, no change will be made until you notify us that you wish to alter the schedule or return to regular calendar periods. To make such a request, you must file a new Form BOE-715.

How will my request be processed?

The Board's Return Analysis Section (see address next page) will first review your proposed reporting periods to see if your returns can be mailed through our automated mailing system. If your proposed reporting periods conflict with our mailing schedule, we will contact you to discuss possible alternatives. When your request is approved, we will send you an authorization letter and a calendar that lists your approved reporting periods and the due dates for your returns. You must verify that the periods listed on the authorization letter accurately reflect your request or any agreed-upon changes made to accommodate our mailing schedule.

Please note: Please continue to file your returns based on regular calendar periods until you receive your special reporting period authorization letter from the Board.

May I apply for special reporting periods for multiple accounts?

Yes, provided you list all account numbers on your request form or an attachment. If you wish to add additional accounts to an approved special reporting period schedule, you must submit a new Form BOE-715. We will not automatically assign or approve special reporting periods for new or additional accounts based on a previously approved request.

What if I do not receive a return in time to file by the due date?

If you receive an authorization letter but do not receive a tax return prior to a specified due date, please contact your nearest Board office to request a return. Be sure to provide your business name and account number so that the return will be created for your approved special reporting period. You are responsible for filing returns and paying tax by the due dates listed in your authorization letter even when you do not receive a return in the mail.

Can I change reporting periods or return to regular calendar reporting periods?

You may use Form BOE-715 to request a revision to your reporting periods or to request that you be returned to regular calendar reporting periods. In either case, you must continue to file according to your approved schedule until you receive written confirmation that your request for change or cancellation has been approved.

Will I need to renew my request in the future?

Yes, unless you requested and received permanent approval of your special reporting periods. If you do not request a permanent change, we will ordinarily approve your request only for those periods you list on Form BOE-715. The form includes adequate space to list reporting periods for two years. (You may submit a request that covers a longer period of time if you wish, provided all reporting periods are listed.) Approximately 90 days before your approval expires, we will send you an expiration letter and another request form. If you wish to continue to file returns for special reporting periods, you will need to submit a new request at least 30 days prior to the expiration date noted in the letter.

Whom do I contact for more information?

The Board's Return Analysis Section is responsible for all special reporting period requests. For more information, you may write to:

Return Analysis Section
Attn: Special Reporting Desk
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0035

Or, for further assistance, you may call 916-324-2474 and ask for the Special Reporting Desk.

REQUEST FOR SPECIAL REPORTING PERIODS*(Please read instructions on reverse before completing this request. Please print legibly or type.)***SECTION I: ACCOUNT AND REQUEST INFORMATION**

OWNER NAME _____

ADDRESS *(street, city, state, zip code)* _____

ACCOUNT NUMBER(S) _____

TYPE OF ACTION *(check only one)*☐ New☐ Revise☐ Extend☐ RemoveIs This Request For *Permanent* Special Reporting Periods?☐ Yes☐ No**SECTION II: PROPOSED REPORTING PERIODS***(Please complete Part A, B, or C below according to your current filing basis.)***PART A: YEARLY OR FISCAL YEARLY BASIS** *(List one period for each year.)*

1ST YEAR

2ND YEAR

FROM _____ TO _____
(Month/Day/Year) *(Month/Day/Year)*FROM _____ TO _____
(Month/Day/Year) *(Month/Day/Year)***PART B: QUARTERLY BASIS** *(List four periods for each year.)*

1ST YEAR

2ND YEAR

FROM _____ TO _____
(Month/Day/Year) *(Month/Day/Year)*FROM _____ TO _____
(Month/Day/Year) *(Month/Day/Year)*

PART C: QUARTERLY PREPAY OR MONTHLY BASIS *(List twelve or thirteen periods for each year.)*

1ST YEAR

2ND YEAR

FROM _____ TO _____
(Month/Day/Year) *(Month/Day/Year)*FROM _____ TO _____
(Month/Day/Year) *(Month/Day/Year)*

SIGNATURE OF OWNER OR AUTHORIZED REPRESENTATIVE

DAYTIME TELEPHONE

DATE

()

NOTE: This request cannot be processed without the required signature.

INSTRUCTIONS REQUEST FOR SPECIAL REPORTING PERIODS

SECTION I: ACCOUNT AND REQUEST INFORMATION *(Must be completed for all requests.)*

Please provide all information requested. If you are requesting a special schedule for more than one account, be sure to list all account numbers. If necessary, a list may be attached to the request form.

Type of Action: *(Check only one box.)*

- **NEW:** If your request is new, or if you wish to add new accounts to an already-approved special reporting schedule.
- **REVISE:** If you wish to revise a previously-approved special reporting schedule.
- **EXTEND:** If you wish to extend an approved special reporting schedule that is expiring.
- **REMOVE:** If you wish to be removed from your special reporting schedule.

Please indicate whether you are requesting a permanent change to your tax reporting periods by checking the appropriate box. If you do not request a permanent change, your request will generally be approved only for those periods you list on this form.

SECTION II: PROPOSED REPORTING PERIODS

Please complete Part A, B, or C, depending on your current filing basis. List your requested reporting periods for the next two years with beginning and ending dates for each period. For example, if you currently file on a quarterly basis, you must complete Part B and list four proposed quarterly periods for each year.

Note to accounts reporting on a quarterly prepayment basis - As required by law, the Board will adjust the length of the second prepayment period of your second tax reporting quarter. The second prepayment period will be extended by 15 days. Any adjustment will be noted on your authorization letter and the accompanying tax reporting calendar.

Example: If, for the second quarter, you request a second prepayment period beginning on May 3 and ending on June 2, we will adjust the closing date of the period to June 17.

To expedite the processing of your request, please be sure to fully and accurately complete this form. Your form **must** be signed by the business owner, or authorized representative, and dated. Please mail your completed request to:

Return Analysis Section
Attn: Special Reporting Desk
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0035